

2019

CERTIFICATE

To the Clerk of PRATT COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF COATS

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	66,300	10,230
Debt Service	10-113			
Library	12-1220			
Special Highway		8	4,490	
Water and Sewer		8	92,914	
Totals		xxxxxx	163,704	10,230
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Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

10,312
NO

County Clerk's Use Only
Nov 1, 2018 Total Assessed Valuation

1,105,336
-463,906
641,430

Assisted by:

Patton, Cramer & LaPrad, CHTD

Address:

113 E 3rd St

Pratt, KS 67124

Email:

Date Attested: Oct. 17 2018

Sherry K. Rose
County Clerk

Governing Body

CITY OF COATS

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 10,170
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 10,170

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 7,186
5b. Personal property 2017	- 9,936
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2018	640,165
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 142
16. Total Percentage Adjustments	\$ 142

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u></u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u></u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud		+	<u></u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u></u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u></u>
23. Law enforcement expenses - 2019 budget:		+	<u></u>
Law enforcement expenses - 2018 budget:		-	<u></u>
CPI adjustment	1.40%		<u>0</u>
Increased law enforcement expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2019 budget:		+	<u></u>
Fire protection expenses - 2018 budget:		-	<u></u>
CPI adjustment	1.40%		<u>0</u>
Increased fire protection expense in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2019 budget:		+	<u></u>
Emergency medical expenses - 2018 budget:		-	<u></u>
CPI adjustment	1.40%		<u>0</u>
Increased emergency medical expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		10,312

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		142
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		142
Exemption from Election Requirement		Yes

CITY OF COATS

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,170	993	0	27	0	5
Debt Service						
Library						
TOTAL	10,170	993	0	27	0	5

County Treas Motor Vehicle Estimate 993

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

Motor Vehicle Factor 0.09764

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00265

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00049

CITY OF COATS

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Water Treatment Facility	3/1/2004	3/1/2025	2.58	67,700	28,118	MAR	SEPT	702	3,686	606	3,791
			-		-			-	-		
Total Other					28,118			702	3,686	606	3,791
Total Indebtedness					28,118			702	3,686	606	3,791

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %				
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

CITY OF COATS

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	47,845	41,946	35,296
Receipts:			
Ad Valorem Tax	10,735	10,170	xxxxxxxxxxxxxxxx
Delinquent Tax	180	180	180
Motor Vehicle Tax	1,073	1,000	993
Recreational Vehicle Tax			0
16/20M Vehicle Tax			27
Commercial Vehicle Tax			0
Watercraft Tax			5
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	9,365	9,400	11,000
Franchise Tax	5,368	5,400	6,000
Rent	2,760	2,750	2,750
Donations	58,700		
In Lieu of Tax (IRB)			
Interest on Idle Funds	312	300	
Neighborhood Revitalization Rebate			0
Miscellaneous	50		
Does miscellaneous exceed 10% of Total R			
Total Receipts	88,543	29,200	20,955
Resources Available:	136,388	71,146	56,251
Expenditures:			
Salaries & Wages	720	750	1,200
Contractual	19,972	20,000	25,000
Commodities	8,181	8,200	8,500
Fire	6,869	6,900	8,000
Capital Outlay	58,700		23,600
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	94,442	35,850	66,300
Unencumbered Cash Balance Dec 31	41,946	35,296	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	84,354	86,789	66,300
See Tab A	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		66,300
	Tax Required		10,049
Delinquent Comp Rate:	1.8%		181
Amount of 2018 Ad Valorem Tax			10,230

CPA Summary

CITY OF COATS

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	43	0	2,240
Receipts:			
State of Kansas Gas Tax	2,226	2,240	2,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,226	2,240	2,250
Resources Available:	2,269	2,240	4,490
Expenditures:			
Street Repair and Maint	2,269		4,490
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,269	0	4,490
Unencumbered Cash Balance Dec 31	0	2,240	0
2017/2018/2019 Budget Authority Amount	12,449	4,572	4,490

Adopted Budget Water and Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	78,489	74,570	71,914
Receipts:			
Charges to Customers	17,115	19,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,115	19,000	21,000
Resources Available:	95,604	93,570	92,914
Expenditures:			
Salaries & Wages	4,521	4,500	5,000
Contractual	10,688	11,000	12,000
Commodities	1,645	1,700	2,000
Debt Payment	4,180	4,456	6,000
Capital Outlay			67,914
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	21,034	21,656	92,914
Unencumbered Cash Balance Dec 31	74,570	71,914	0
2017/2018/2019 Budget Authority Amount	98,140	89,610	92,914

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of

CITY OF COATS

will meet on August 14, 2018 at 7:30 PM at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	94,442	19.708	35,850	19.131	66,300	10,230	15.980
Debt Service							
Library							
Special Highway	2,269				4,490		
Water and Sewer	21,034		21,656		92,914		
Totals	117,745	19.708	57,506	19.131	163,704	10,230	15.980
Less: Transfers	0		0		0		
Net Expenditure	117,745		57,506		163,704		
Total Tax Levied	10,172		10,170		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	516,126		531,608		640,165		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2016
0
0
35,188
0
35,188

2017
0
0
31,702
0
31,702

2018
0
0
28,118
0
28,118

*Tax rates are expressed in mills

City of Coats

City Official Title: City Clerk

NOTICE OF BUDGET HEARING

CITY OF COATS

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

City Official Title: City Clerk

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